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\$3 a week for one child or \$6 a week to one family, and, in addition, school books are furnished. Investigations of the surroundings of the child are made monthly by a school officer or by the juvenile court, where such court exists, and reported to the school board, to whom, also a report is made by the child's teacher, on his progress in school.

In California, a 1911 amendment to the penal code, somewhat similar to the provision in the Colorado law, provides that prisoners committed to the county jail for abandonment or non-support of wives or abandonment or neglect of children, be compelled to work on the public roads or other public work and their pay, fixed at \$1.50 a day, paid to their wives for their support or that of their children.

How far private charitable organizations have gone in helping families financially for the sake of the child, it is, of course, impossible to ascertain, but it is an interesting fact that the Children's Aid Association of Indianapolis, is accomplishing in a small degree for that city what the Michigan law aims to do. The Association investigates cases where the child has to help support the family, recommends those worthy of assistance and private citizens provide an allowance for the family so that it can dispense with the child's earnings and he may go to school.

ETHEL CLELAND.

Tax Legislation of 1912—Election Results: Constitutional amendments relating to taxation were submitted to the voters of seven States in November.¹ Some of these amendments were far-reaching. In only three States, however, were any amendments adopted and these were relatively unimportant.

In Massachusetts, the people approved an amendment giving authority to the legislature "to prescribe for wild or forest lands such methods of taxation as will develop and conserve the forest resources of the commonwealth." Prior to the adoption of this amendment, it had been held that the constitution did not permit classification of property for taxation at different rates, although apparently the legislature could grant entire exemption to any class.

In Louisiana, out of the long series of amendments designed mainly to provide for separation of state and local revenue, only two minor ones were adopted. One amendment exempts the legal reserve of domestic life insurance companies; the other amendment exempts the

¹ See article on Tax Measures of 1912 in THE AMERICAN POLITICAL SCIENCE REVIEW for November, 1912, p. 581.

capital of companies engaged in loaning money upon farm mortgages at interest rates not to exceed 6 per cent.

In Oregon, an amendment adopted in 1910 was replaced by another amendment which, in fact, repeals certain provisions of the amendment of 1910. That amendment provided that no poll or head tax should be levied, that no bill regulating taxation or exemption throughout the State should become law until approved by the people at a regular general election; that none of the restrictions of the constitution should apply to tax measures approved by the people; and that the people of the several counties were authorized to regulate taxation and exemption within their several counties. This section has now been revised to read simply: "No poll or head tax shall be levied or collected in Oregon. The legislative assembly shall not declare an emergency in any act relating to taxation or exemption." The local option provision is repealed as is also the provision that constitutional restrictions should not apply to tax measures approved by the people.

At the same election the people of Oregon adopted, by a majority or more than 8000, a law exempting from taxation all household furniture and personal effects in use in homes. As the constitution provides that all property must be taxed uniformly, and amendments designed to permit classification or exemption failed by a small margin, it is probable that this law will be ineffective.

A. C. PLEYDELL.

The English Franchise and Registration Bill: The development of the parliamentary franchise in England has been historical rather than logical. The great reform measures of the past century extended the application of the franchise without destroying the old franchise laws. The result is that the present franchise law is complicated and obscure. It must be remembered that no single uniform, and universal qualification for voting exists in England. A man votes if he meets any one of several different qualifications, and he has as many votes as there are qualifications which he has satisfied. Since each of these qualifications requires the possession of some form of property, wealth rather than numbers, is emphasized.

The Liberal party has for the past thirty years been strongly in favor of restricting each man to one vote, and the abolition of plural voting has been an article of the Liberal creed. That a man should have more than one vote, appears to them, a violation of the principle of political equality. Another explanation of this demand for the